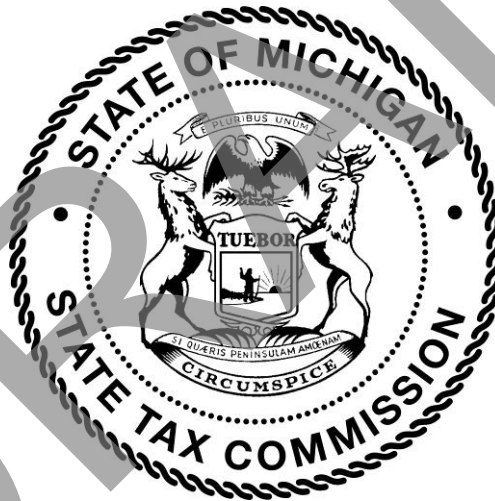


2021 Annual Report

Michigan State Tax Commission



Adopted by the State Tax Commission
February 15, 2022

About the State Tax Commission

The State Tax Commission was created by Act 360 of 1927 and is charged with providing general supervision of the administration of the property tax laws of the State of Michigan. Appendix 1 provides a list of the Public Acts for which the Commission administers property tax related functions. The Commission is comprised of three members appointed by the Governor with the advice and consent of the Senate. Biographical information about the Commission members is included in Appendix 2. Submission of this annual report is mandated by MCL 211.151.

Executive Order 2009-51, effective December 28, 2009, eliminated the “old” State Tax Commission and the State Assessors Board and combined both into a new single entity called the “new” State Tax Commission (the Commission). This provides for more efficient administration of property tax programs and a single point of entry for taxpayers, local units and assessors to direct questions or concerns related to assessment administration.

Primary Responsibilities

Pursuant to MCL 209.104, the primary duty of the State Tax Commission is to have general supervision of the administration of the property tax laws of the State, and to render assistance and give such advice and counsel to the assessing officers of the State as the Commission deems necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this State. Executive Order 2009-51 also gave the Commission the responsibility for certification and education of assessors. Following is a summary of the key components of the work of the Commission.

➤ State Equalized Valuations

The Commission reviews and approves the state equalized valuation for each of six separately equalized classifications of property for each of the 83 counties on an annual basis. The state equalized valuation is used in calculating the taxable valuations, which are the legal tax base for the levy of all authorized property taxes. The recommended state equalized valuations are prepared by staff after assembling, reviewing, and analyzing statistical projections, summaries, property descriptions, and other data received from each county equalization department. Each county must prepare and submit an annual equalization study for this purpose.

➤ Assessment of State Assessed Properties

As required by MCL 207.1 – 207.21, the Commission annually adopts assessed and taxable valuations and prepares the tax roll for railroad, telephone, and railroad car line companies. Because the assets and properties of these entities may be located throughout the State and in order to provide one tax bill for each company, assessment is made at the state rather than the local level.

➤ **Omitted and Incorrectly Reported Property**

In accordance with MCL 211.154, the Commission, receives, reviews and processes notifications of omitted and incorrectly reported real or personal property for the purpose of placing these properties on the assessment rolls. Notifications of omitted or incorrectly reported real or personal property may be received from the local assessing officers or from individual taxpayers.

➤ **Valuation of DNR-Owned Lands**

P.A. 603 of 2012 provided that beginning in 2013, the property values for DNR PILT property shall be the greater of the following: the prior value established which shall not increase by more than the CPI as defined in the Constitution or 5% whichever is less; or the taxable value calculated under MCL 211.27a. P.A. 603 of 2012 also allows PILT to apply to special assessments and to base PILT on current millage rates. The valuations certified by the Commission include recreational lands, timberlands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on “swamp tax” lands as a specific tax is paid on these lands.

➤ **Education and Certification of Assessing Officers**

Executive Order 2009-51 transferred responsibility for certification and education of assessors to the State Tax Commission. During 2021, the State Tax Commission continued offering programs for the Michigan Certified Assessing Technician (MCAT), Michigan Certified Assessing Officer (MCAO), Michigan Advanced Assessing Officer (MAAO) and Michigan Master Assessing Officer (MMAO) certifications.

➤ **Administrative Duties**

A variety of duties are involved in the administration of property tax related functions of the Public Acts within the jurisdiction of the Commission (Appendix 1), including:

- ❖ Prepare, approve, process and issue various forms, applications, certificates, technical guidance bulletins, memoranda, instructional training materials and manuals for dissemination to property owners, attorneys, county equalization directors, assessors, and other tax officials. Provide and assist in organizing formal training schools for these individuals. Approve certification for qualified personal property examiners of local governmental units and county equalization departments.
- ❖ The State Tax Commission in 2010 created Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees include the Assessor Discipline Committee and the Education and Certification Committee, which continued to meet during 2021.

- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. The Commission's adopted complaint process and procedure was designed to ensure equity, fairness and due process for both the complainant and the accused.
- ❖ Oversee and maintain direct involvement in any additional property tax matters as provided by statute.

➤ **Audit of Minimum Assessing Requirements (AMAR)**

MCL 211.150 provides for the general duties of the State Tax Commission to specifically include:

To have and exercise general supervision over the supervisors and other assessing officers of this state, and to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

Additionally, MCL 211.10f indicates in part:

If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll.

In order to meet these statutory requirements, the State Tax Commission has contracted with Tax Management Associates to conduct AMAR reviews in all local units in the State. The new five-year cycle began in 2018. In 2021 the Commission conducted 314 local unit reviews in 17 Counties. Of the 314 local units reviewed, 150 had perfect AMAR reviews.

During 2021, follow up reviews were conducted in 75 local units. Of the 75 follow up reviews completed in 2021, 47 local units corrected all the deficiencies noted from their prior review. 28 local units need an additional follow up review.

2021 Accomplishments

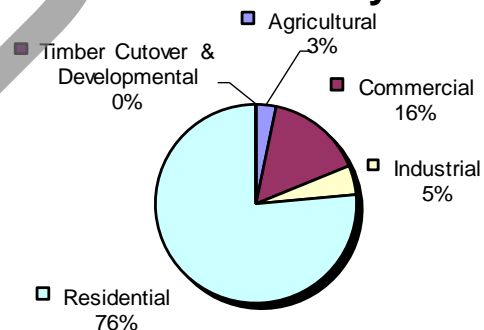
As required by MCL 211.149, the State Tax Commission met in formal session eleven times during calendar year 2021 including a Special Meeting held in January. The Commission held seven out of their eleven meetings virtually and held five of their meetings both in person and virtually. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission's web page at www.michigan.gov/statetaxcommission.

✓ State Equalized Valuations

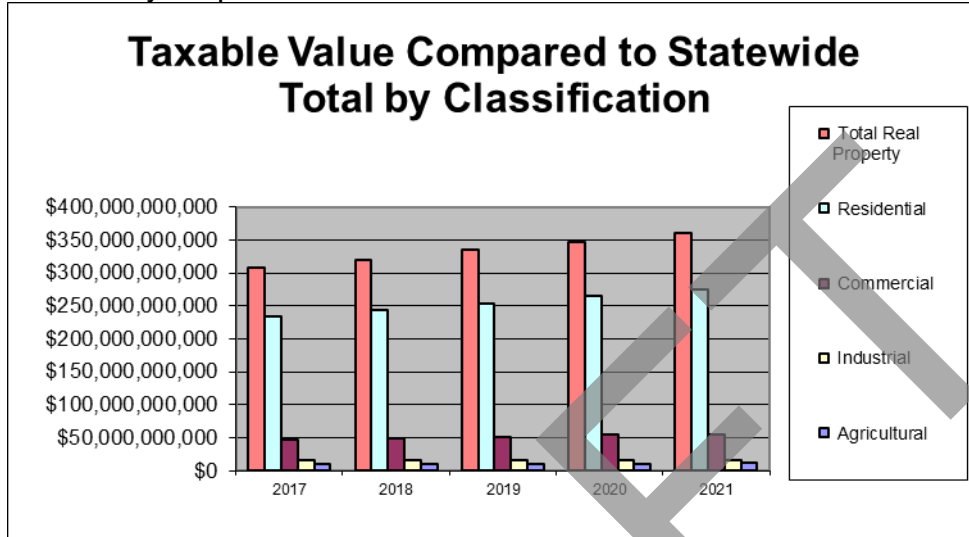
The State Tax Commission finalized and approved the 2021 state equalized valuations for each property classification by county (Appendix 3) on May 24, 2021, as required by MCL 209.4. Taxable values are based on Taxable Valuations Form 4046 submissions which are due the 4th Monday of June. The total statewide summary is provided in the table below.

2021 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,725,862,338	\$11,625,898,883
Commercial	\$72,011,183,737	\$55,981,093,039
Industrial	\$20,909,443,109	\$17,140,870,482
Residential	\$360,665,143,888	\$275,332,797,858
Timber - Cutover	\$204,444,022	\$110,426,886
Developmental	\$71,249,020	\$37,650,889
Total Real Property	\$478,587,326,114	\$360,228,738,037
Total Personal Property	\$32,020,646,613	\$31,984,204,617
Total Real & Personal Property	\$510,607,972,727	\$392,212,942,654

2021 Taxable Value by Classification

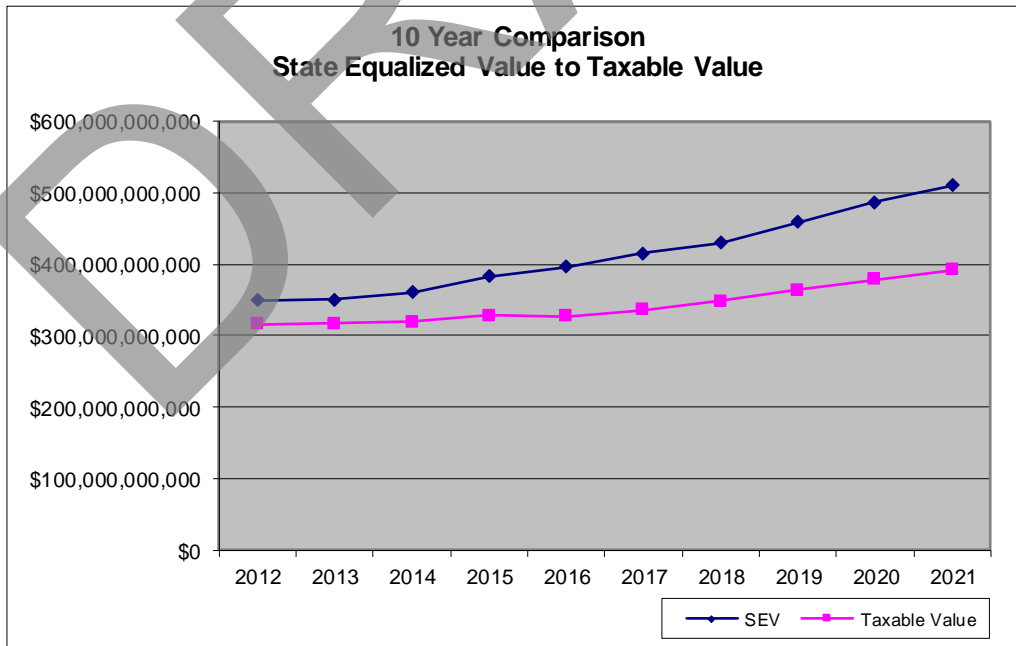


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



Note: Total Taxable Valuations for the Timber-Cutover and Developmental classifications are negligible as a percentage of the total of all classifications and do not appear on the graph.

Prior to 1994, property was assessed and taxed at 50 percent of true cash value. Beginning in 1994, Proposal A established the concept of taxable valuation to provide for the levy of property taxes on a value which cannot increase from year to year by more than 5 percent, or the rate of inflation, whichever is less, until a transfer of ownership occurs.



The following table provides the total statewide annual tax levy based on taxable valuation, submitted on the Assessing Officer's Report of Taxable Values Form 4626 after the close of the March Board of Review, for the last five years.

Year	Taxable Valuation From Form 4626	Total Tax Levied
2016	\$327,405,758,407	\$13,653,142,170
2017	\$335,481,172,309	\$13,983,326,284
2018	\$348,260,934,781	\$14,621,532,048
2019	\$363,559,888,235	\$15,293,062,311
2020	\$378,420,700,493	\$16,061,149,929
2021	\$391,916,248,304	Available Mid 2022

✓ **Assessment of State Assessed Properties**

As required by MCL 207.1 - 207.21, the Commission adopts the assessed and taxable valuation of railroads, telephone companies and railroad car loaning companies. Appendix 5 provides a 5-year history.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on 858 petitions regarding omitted or incorrectly reported real and personal property in 2021. Petitions are received from local assessors or individual taxpayers. The following table indicates the total number of petitions acted upon by the Commission in each of the last five years.

Petition Type	2016	2017	2018	2019	2020	2021
Non-Concurrence	431	494	300	436	290	277
Concurrence	490	407	510	670	425	581
Total	921	901	810	1106	715	858

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor
Concurrence = property owner/taxpayer agreed with local assessor

✓ **Certification and Education of Assessors**

During 2021 the STC continued to offer assessor education and certification training programs throughout the State. The Michigan Certified Assessing Technician (MCAT) Program was offered online by both outside organizations and the State at various times. The program continues to be very successful with 149 new MCAT's certified in 2021.

The Michigan Certified Assessing Officer (MCAO) program was offered as a 6-month online program. The January programs were offered in Lansing, Marquette, and Novi. A May program successfully took place in Big Rapids. June programs were again offered for Lansing, Marquette, and Novi. There were 76 new MCAO's certified during 2021.

The one-year online/lecture hybrid Michigan Advanced Assessing Officer (MAAO) STC Program was offered in April and October 2021. In addition, the STC offered 16 self-paced courses in 2021, including offering Principles of Appraising, Statistics and Basic Income courses in the Upper Peninsula. There were 39 new MAAO's certified during 2021.

The Michigan Master Assessing Officer (MMAO) STC Program is a comprehensive one-year program. Individuals who have held their MAAO certification for one year may enter the MMAO Program. The program begins with four six-week classes offered in an online/hybrid format. At the end of the 24 weeks, the students write an appraisal report. The student must receive 75% on the appraisal report to move to the final exam. Students then take a two-part final exam. Currently the October 2021 Program is in progress with 17 students enrolled. There were 6 new MMAO's certified in 2021.

During 2021, the Commission continued to offer online education classes through their Moodle classroom. The Commission offered a total of 15 online course offerings. Over 1,100 assessors signed up for one or more classes and a total of 3,297 certificates were awarded.

The following is a summary of each of the Committee's work and new program development during 2021:

- **Education and Certification:** Education and Certification Committee Members Elizabeth Anderson, Shelly Baumeister, Polly Cairns, Eric Dunlap, Charles Ericson, and Robert Scripture met electronically during 2021. This Committee continued its work on assessor education matters by reviewing and making recommendations regarding the number of required continuing education hours to be completed by assessors and the policy for continuing education courses to be held in a virtual manner. The Committee also reviewed and made recommendations regarding the certification level requirements for cities, townships and counties and the requirements to request a waiver for those requirements, and the policies for escrow and late renewal of assessor certification.
- **Assessor Discipline Advisory Committee:** The State Tax Commission's Complaint Process Regarding Assessment Administration Practices adopted in 2015 provides for an informal hearing before the Assessor Discipline Advisory Committee when there is potential misfeasance, malfeasance, and/or nonfeasance of duties. Assessor Discipline Advisory Committee Members Micheal Lohmeier, Dulcee Ranta and Brian Busscher met in May 2021 for the informal hearings. Due to the COVID-19 pandemic, the informal hearings were conducted virtually. A total of 9 assessors appeared before the Assessor Discipline Advisory Committee in 2021; 3 assessors reappeared before the Committee after completing education and training ordered by the State Tax Commission, and 6 assessors appeared for the first-time regarding taxpayer complaints and significant deficiencies in the Audit of Minimum Assessing Requirements. Following the informal hearings, the Committee made

recommendations for consideration by the State Tax Commission at the September 14, 2021 meeting.

✓ **Administrative Duties**

1. The Commission issued 18 Bulletins in 2021, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2021 Commission Bulletins.
2. Under specific circumstances provided for in the General Property Tax Act, the Commission is statutorily required to assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2021, the Commission assumed jurisdiction of the roll for 4 local units because the local unit failed to correct the AMAR deficiencies by the stated time and 5 because the local unit did not have a properly certified assessor.
3. As provided by MCL 211.34c, in 2021 the Commission received 5 petitions of appeal of property classifications from property owners or local assessors.

Year	Number of Classification Appeals Received
2017	19
2018	22
2019	4
2020	198
2021	5

4. On October 15, 2019, the State Tax Commission and Department of Treasury launched the online certification renewal system (CERTS). This system replaced the current paper-based system for assessors to provide proof of completion of their continuing education requirements and to pay their renewal fee. CERTS allows all assessors to log their continuing education hours, update personal information, update assessor of record information, pay online (a print and pay by mail option is also available) and print their certificate at home. Assessors also began logging continuing education hours for their 2023 renewal beginning on November 1, 2021.
5. Beginning December 31, 2014, Public Act 456 of 2014 allowed an exemption from the collection of taxes under MCL 211.7kk of the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. Staff reviews the applications and makes recommendations to the State Tax Commission to grant or deny the exemption after consultation with the State Treasurer or designee as required by the Act. In 2021, the Commission acted on 21 applications and granted approval to 21 of the charitable nonprofit housing organization exemption applications.

6. As provided by various Public Acts, the Commission received and reviewed applications in 2021 for each of the statutory exemption programs. Staff reviews the applications and makes recommendations to the Commission to approve or deny the applications.

5 Year Summary of Exemption Certificates Granted					
Type of Certificate	2017	2018	2019	2020	2021
Industrial Facility Exemptions	210	184	138	99	96
Air Pollution Control Exemptions	9	6	17	11	5
Water Pollution Control Exemptions	37	63	25	67	41
Obsolete Property Rehabilitation	40	30	45	28	36
Personal Property Exemptions	10	3	2	5	36
Neighborhood Enterprise New & Rehab	73	184	210	81	122
Commercial Rehabilitation	17	23	31	36	27
Total	393	493	468	327	363

STATE TAX COMMISSION

2021 ANNUAL REPORT

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APPENDIX 1

Public Acts under State Tax Commission Jurisdiction

The State Tax Commission administers Public Act 206 of 1893, the General Property Tax Act, as amended, and administers related functions as follows:

1. Air Pollution Control Exemptions - Act 451, P.A. 1994, Part 59 as amended.
2. Water Pollution Control Exemptions - Act 451, P.A. 1994, Part 37 as amended.
3. Industrial Facility Exemptions - Act 198, P.A. 1974, as amended.
4. Commercial Facility Exemptions - Act 255, P.A. 1978, as amended.
5. Solar, Wind and Water Exemptions – MCL 211.7h
6. Multiple Housing Exemptions - Act 438, P.A. 1976, as amended.
7. Farmland and Open Space Exemptions - Act 451, P.A. 1994, Part 361.
8. State Assessed Properties and Average Tax Rate - Act 282, P.A. 1905.
9. Appraisal of Department of Natural Resources Properties - Act 451, P.A. 1994, Part 21.
10. Personal Property Examiner Certification - Act 40, P.A. 1969.
11. State Revenue Sharing Program - Act 140, P.A. 1971, as amended.
12. Railroad Abandoned Right of Way and Adjacent Land Sales – Act 295, P.A. 1976.
13. Neighborhood Enterprise Zones Act - Act 147, P.A. 1992.
14. Renaissance Zones – Act 376, P.A. 1996.
15. Recodified Tax Increment Financing Act – Act 57, P.A. 2018
16. Technology Park Districts - Act 385, P.A. 1984.
17. Review of Appraisals of Tax-Reverted State Lands - Act 451, P.A. 1994, Part 511.
18. Obsolete Property Rehabilitation Act - Act 146, P.A. 2000.
19. New Personal Property Exemptions – Act 328, P.A. 1998, as amended.
20. Commercial Rehabilitation Exemptions – Act 210, P.A. 2005, as amended.
21. State Essential Services Assessment Act – Act 92 of 2014
22. Alternative State Essential Services Assessment Act – Act 93 of 2014

APPENDIX 2

Members of the State Tax Commission

Peggy L. Nolde

Peggy L. Nolde was appointed Chairperson to the State Tax Commission in March 2020 to a three-year term expiring December 27, 2022. Ms. Nolde is a Michigan Master Assessing Officer (MMAO) and is a member of the International Association of Assessing Officers, where she holds the Certified Assessment Evaluator (CAE) designation. Ms. Nolde is the former Equalization Director for Genesee County, past president of the Southeast Chapter of the Michigan Assessors Association and the Tri-County Assessors Association. Ms. Nolde served as the assessor for the Charter Township of Grand Blanc, an appraiser for the City of Flint, assessor for the Charter Township of Mundy and the City of Fenton.

W. Howard Morris

W. Howard Morris was reappointed to the State Tax Commission in November 2017 to a four-year term expiring December 27, 2021. Mr. Morris has 30 years of professional accounting and financial experience and is the president and CIO of the Prairie & Tireman Group in Detroit. He is a former emergency financial manager of the Inkster Public School District, former CFO of the Detroit Public School District, and former president of WILMOCO Capital Management. Morris is a CPA, a chartered financial analyst, a personal financial specialist, and a chartered global management accountant. He received a Bachelor of Business Administration from Northwood University and an MBA from the Wharton School of the University of Pennsylvania.

Leonard D. Kutschman

Leonard D. Kutschman was appointed to the State Tax Commission in March 2017 to a three-year term expiring December 27, 2020. Mr. Kutschman is a Michigan Master Assessing Officer (MMAO), Michigan Certified General Appraiser, and Michigan Licensed Real Estate Broker. Mr. Kutschman has 45 years of property tax experience handling a variety of real estate and personal property tax issues and matters working in both the public and private sectors. Mr. Kutschman recently retired from the law firm of Honigman Miller Schwartz and Cohn LLP where he served as a property tax consultant. Mr. Kutschman attended the Lawrence Institute of Technology and has achieved the highest assessor certification in the State of Michigan.

Mark A. Davidoff

Mark A. Davidoff was appointed to the State Tax Commission in November 2021 to a three-year term expiring December 27, 2024. Mr. Davidoff is the President and CEO of The Fisher Group and previously worked as the Michigan managing partner at Deloitte, LLP. Mr. Davidoff is a certified public accountant, and he holds a bachelor's degree in accounting from Wayne State University and a master's degree in management from Northwestern University. Mr. Davidoff is appointed to represent a member with at least 5 years' experience in government or the private sector, dealing with matters relating to state or local taxes.

APPENDIX 3

2021 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Alcona	\$35,991,900	\$28,894,300	\$11,381,200	\$788,301,500	\$0	\$0	\$864,568,900	\$36,359,300	\$900,928,200
Alger	\$11,274,100	\$49,423,500	\$10,182,900	\$440,619,000	\$0	\$0	\$511,499,500	\$24,261,737	\$535,761,237
Allegan	\$893,717,242	\$582,141,302	\$316,802,701	\$5,522,828,354	\$0	\$4,031,700	\$7,319,521,299	\$361,218,717	\$7,680,740,016
Alpena	\$87,944,200	\$120,747,900	\$37,708,300	\$869,449,200	\$0	\$0	\$1,115,849,600	\$66,214,552	\$1,182,064,152
Antrim	\$88,111,300	\$106,845,100	\$9,566,100	\$2,462,733,890	\$0	\$0	\$2,667,256,390	\$86,727,650	\$2,753,984,040
Arenac	\$116,680,059	\$47,405,005	\$9,029,822	\$562,803,920	\$0	\$0	\$735,922,806	\$50,860,200	\$786,783,006
Baraga	\$11,072,265	\$19,644,900	\$23,767,804	\$262,820,551	\$22,740,879	\$0	\$340,046,399	\$53,975,857	\$394,022,256
Barry	\$431,389,200	\$169,101,500	\$62,049,700	\$2,646,028,920	\$0	\$0	\$3,308,569,320	\$112,474,700	\$3,421,044,020
Bay	\$482,063,638	\$512,979,374	\$164,411,000	\$2,349,814,314	\$0	\$0	\$3,509,268,326	\$260,064,151	\$3,769,332,477
Benzie	\$28,340,900	\$105,033,087	\$8,379,400	\$1,859,845,906	\$906,800	\$0	\$2,002,506,093	\$47,109,450	\$2,049,615,543
Berrien	\$519,862,400	\$830,776,806	\$1,316,226,300	\$7,262,255,305	\$0	\$0	\$9,929,120,811	\$541,084,629	\$10,470,205,440
Branch	\$638,943,424	\$180,617,118	\$47,047,566	\$1,306,535,412	\$0	\$0	\$2,173,143,520	\$158,551,548	\$2,331,695,068
Calhoun	\$561,645,270	\$619,943,219	\$234,130,835	\$2,996,484,970	\$0	\$0	\$4,412,204,294	\$466,979,237	\$4,879,183,531
Cass	\$536,176,200	\$105,268,400	\$52,534,100	\$2,375,811,412	\$0	\$0	\$3,069,790,112	\$279,335,276	\$3,349,125,388
Charlevoix	\$58,903,700	\$193,779,041	\$43,807,700	\$2,777,176,873	\$0	\$0	\$3,073,667,314	\$80,818,482	\$3,154,485,796
Cheboygan	\$33,753,400	\$161,520,000	\$6,998,700	\$1,661,175,060	\$100,000	\$0	\$1,863,547,160	\$70,626,096	\$1,934,173,256
Chippewa	\$48,155,000	\$201,551,950	\$26,680,900	\$1,125,008,450	\$0	\$0	\$1,401,396,300	\$80,221,600	\$1,481,617,900
Clare	\$114,224,223	\$97,222,334	\$18,872,488	\$1,095,833,334	\$0	\$0	\$1,326,152,379	\$147,395,518	\$1,473,547,897
Clinton	\$786,505,250	\$510,435,850	\$80,448,350	\$2,710,483,000	\$0	\$0	\$4,087,872,450	\$178,244,451	\$4,266,116,901
Crawford	\$0	\$51,388,000	\$96,536,700	\$633,145,300	\$0	\$0	\$781,070,000	\$49,267,750	\$830,337,750
Delta	\$54,402,800	\$172,014,125	\$26,558,600	\$1,083,668,588	\$0	\$0	\$1,336,644,113	\$151,378,971	\$1,488,023,084
Dickinson	\$21,647,100	\$147,638,346	\$53,739,600	\$731,366,651	\$24,059,700	\$0	\$978,451,397	\$100,575,500	\$1,079,026,897
Eaton	\$499,879,255	\$750,183,279	\$264,995,169	\$3,108,720,269	\$0	\$9,103,500	\$4,632,881,472	\$324,777,869	\$4,957,659,341
Emmet	\$51,908,600	\$442,944,799	\$15,841,200	\$3,790,602,120	\$0	\$0	\$4,301,296,719	\$132,888,250	\$4,434,184,969
Genesee	\$223,560,462	\$2,457,020,912	\$314,352,200	\$9,753,282,619	\$0	\$0	\$12,748,216,193	\$834,456,899	\$13,582,673,092
Gladwin	\$106,825,800	\$59,835,900	\$10,391,500	\$1,110,845,994	\$0	\$0	\$1,287,899,194	\$58,125,000	\$1,364,024,194
Gogebic	\$1,307,738	\$55,802,803	\$14,107,643	\$517,613,773	\$23,879,437	\$0	\$612,711,394	\$87,397,549	\$700,108,943
Grand Traverse	\$159,453,300	\$1,332,732,926	\$99,630,200	\$5,924,734,080	\$0	\$0	\$7,516,550,506	\$276,130,437	\$7,792,680,943
Gratiot	\$883,285,141	\$138,389,300	\$47,274,900	\$704,408,900	\$0	\$0	\$1,773,358,241	\$638,630,400	\$2,411,988,641
Hillsdale	\$597,867,480	\$106,100,088	\$43,105,300	\$1,293,698,549	\$0	\$0	\$2,040,771,417	\$149,001,868	\$2,189,773,285
Houghton	\$15,251,901	\$188,742,525	\$21,912,443	\$1,034,794,581	\$15,642,485	\$1,546,807	\$1,277,890,742	\$72,170,992	\$1,350,061,734
Huron	\$1,742,472,815	\$128,377,050	\$51,819,200	\$1,230,597,079	\$0	\$0	\$3,153,266,144	\$717,551,000	\$3,870,817,144
Ingham	\$471,072,701	\$2,664,966,343	\$241,852,800	\$6,733,152,270	\$0	\$2,583,100	\$10,113,627,214	\$680,452,313	\$10,831,178,214
Ionia	\$739,599,600	\$153,935,100	\$46,222,900	\$1,630,176,603	\$0	\$0	\$2,569,934,203	\$126,664,000	\$2,696,598,203

2021 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Iosco	\$59,813,250	\$114,485,092	\$31,592,500	\$1,146,493,300	\$0	\$1,565,900	\$1,353,950,042	\$96,049,600	\$1,449,999,642
Iron	\$19,072,252	\$39,802,440	\$43,649,582	\$534,902,273	\$37,591,038	\$0	\$675,017,585	\$63,600,969	\$738,618,554
Isabella	\$465,160,900	\$525,289,647	\$36,836,470	\$1,379,482,106	\$0	\$0	\$2,406,769,123	\$342,366,414	\$2,749,135,537
Jackson	\$476,792,245	\$781,000,028	\$164,618,879	\$4,584,271,234	\$0	\$0	\$6,006,682,386	\$522,521,076	\$6,529,203,462
Kalamazoo	\$331,497,775	\$2,340,501,150	\$490,97,550	\$8,065,825,737	\$0	\$0	\$11,228,852,212	\$641,999,275	\$11,870,851,487
Kalkaska	\$25,241,200	\$57,942,800	\$17,490,900	\$912,599,221	\$0	\$0	\$1,013,274,121	\$150,816,800	\$1,164,090,921
Kent	\$422,897,800	\$6,853,645,300	\$1,683,738,300	\$23,471,075,720	\$0	\$0	\$32,431,357,120	\$1,662,253,730	\$34,093,610,850
Keweenaw	\$0	\$12,951,295	\$168,349	\$221,036,860	\$2,669,910	\$0	\$236,826,414	\$6,467,809	\$243,294,223
Lake	\$31,661,200	\$59,492,900	\$1,401,700	\$732,685,600	\$0	\$0	\$825,241,400	\$39,622,200	\$864,863,600
Lapeer	\$447,355,100	\$288,795,255	\$84,903,300	\$3,406,744,743	\$0	\$3,833,000	\$4,231,631,398	\$242,896,674	\$4,474,528,072
Leelanau	\$176,864,300	\$199,897,010	\$11,386,660	\$3,791,579,642	\$0	\$0	\$4,179,727,612	\$65,062,410	\$4,244,790,022
Lenawee	\$983,934,777	\$433,291,026	\$123,528,800	\$3,074,021,169	\$0	\$0	\$4,614,775,772	\$353,671,716	\$4,968,447,488
Livingston	\$270,409,260	\$1,291,769,048	\$367,242,340	\$10,580,738,104	\$0	\$8,830,800	\$12,518,989,552	\$590,357,709	\$13,109,347,261
Luce	\$5,740,300	\$16,377,600	\$2,815,100	\$207,015,600	\$775,500	\$0	\$232,724,100	\$9,761,802	\$242,485,902
Mackinac	\$14,843,934	\$247,167,771	\$20,527,283	\$946,857,875	\$3,668,300	\$0	\$1,233,065,163	\$145,717,537	\$1,378,782,700
Macomb	\$212,592,100	\$5,418,719,769	\$2,605,747,843	\$30,226,329,117	\$0	\$0	\$38,463,388,829	\$1,939,419,661	\$40,402,808,490
Manistee	\$43,073,600	\$111,577,800	\$27,630,600	\$1,300,973,100	\$0	\$0	\$1,483,255,100	\$108,026,950	\$1,591,282,050
Marquette	\$11,761,206	\$520,663,900	\$227,761,900	\$2,386,220,466	\$49,794,600	\$0	\$3,196,202,072	\$336,132,818	\$3,532,334,890
Mason	\$102,257,700	\$156,778,200	\$465,199,100	\$1,447,838,538	\$0	\$0	\$2,172,073,538	\$281,854,457	\$2,453,927,995
Mecosta	\$202,963,200	\$162,428,400	\$56,684,800	\$1,339,686,350	\$0	\$0	\$1,761,762,750	\$112,956,300	\$1,874,719,050
Menominee	\$104,924,556	\$76,599,976	\$41,181,856	\$779,347,468	\$0	\$0	\$1,002,053,856	\$81,493,965	\$1,083,547,821
Midland	\$192,637,800	\$560,833,300	\$270,763,200	\$2,510,318,107	\$0	\$0	\$3,534,552,407	\$493,675,117	\$4,028,227,524
Missaukee	\$168,483,900	\$49,965,000	\$9,434,700	\$632,404,700	\$0	\$0	\$860,288,300	\$78,480,573	\$908,768,873
Monroe	\$607,853,064	\$843,158,819	\$648,008,041	\$5,007,258,635	\$0	\$2,385,230	\$7,108,663,789	\$916,202,071	\$8,024,865,860
Montcalm	\$468,055,300	\$191,571,200	\$47,017,300	\$1,876,856,400	\$0	\$0	\$2,583,500,200	\$244,677,200	\$2,828,177,400
Montmorency	\$21,448,400	\$28,948,900	\$8,563,500	\$564,072,350	\$0	\$0	\$623,033,150	\$35,445,271	\$658,478,421
Muskegon	\$147,354,500	\$723,097,800	\$201,981,000	\$4,908,615,500	\$0	\$0	\$5,981,048,800	\$344,733,800	\$6,325,782,600
Newaygo	\$249,014,400	\$125,301,650	\$54,973,400	\$1,731,624,100	\$0	\$0	\$2,160,913,550	\$130,576,355	\$2,291,489,905
Oakland	\$83,644,500	\$13,588,906,280	\$2,608,937,140	\$64,781,503,832	\$0	\$0	\$81,062,991,752	\$3,721,556,729	\$84,784,548,481
Oceana	\$214,008,200	\$95,459,300	\$38,903,900	\$1,432,072,640	\$0	\$0	\$1,780,444,040	\$67,482,900	\$1,847,926,940
Ogemaw	\$92,856,200	\$106,141,100	\$8,480,000	\$846,641,591	\$0	\$0	\$1,054,118,891	\$65,495,829	\$1,119,614,720
Ontonagon	\$10,360,292	\$16,815,477	\$32,066,825	\$253,976,289	\$21,117,573	\$0	\$334,336,456	\$27,086,785	\$361,423,241
Osceola	\$140,157,500	\$47,006,950	\$33,739,600	\$724,535,672	\$0	\$0	\$945,439,722	\$97,643,600	\$1,043,083,322
Oscoda	\$12,387,800	\$22,839,000	\$8,385,500	\$405,772,600	\$0	\$0	\$449,384,900	\$47,579,100	\$496,964,000
Otsego	\$47,323,400	\$217,278,600	\$29,370,400	\$1,143,258,200	\$0	\$0	\$1,437,230,600	\$251,930,885	\$1,692,161,485
Ottawa	\$748,239,300	\$1,960,205,000	\$961,034,100	\$12,723,350,561	\$0	\$137,600	\$16,392,966,561	\$825,367,948	\$17,218,334,509

2021 State Equalized Valuations by County and Classification

County	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Presque Isle	\$82,243,600	\$29,884,150	\$27,669,000	\$718,072,982	\$80,000	\$0	\$857,949,732	\$36,451,850	\$894,401,582
Roscommon	\$5,417,000	\$102,627,100	\$2,172,100	\$1,602,408,200	\$0	\$0	\$1,712,624,400	\$52,541,291	\$1,765,165,691
Saginaw	\$762,311,683	\$1,097,721,190	\$165,245,900	\$3,931,681,716	\$21,900	\$0	\$5,956,982,389	\$532,979,295	\$6,489,961,684
Saint Clair	\$481,816,700	\$763,780,500	\$543,518,300	\$5,686,004,860	\$0	\$0	\$7,475,120,360	\$1,166,734,900	\$8,641,855,260
Saint Joseph	\$764,849,050	\$206,915,200	\$139,691,100	\$1,800,892,010	\$0	\$0	\$2,912,347,360	\$288,798,669	\$3,201,146,029
Sanilac	\$1,359,137,205	\$127,972,567	\$26,217,110	\$1,106,813,456	\$0	\$0	\$2,620,140,338	\$211,499,458	\$2,831,639,796
Schoolcraft	\$6,191,100	\$33,318,100	\$13,418,600	\$359,321,050	\$1,395,900	\$0	\$413,644,750	\$53,976,010	\$467,620,760
Shiawassee	\$577,474,000	\$223,372,280	\$43,273,110	\$1,725,172,650	\$0	\$0	\$2,569,292,040	\$171,241,500	\$2,740,533,540
Tuscola	\$974,926,175	\$101,803,700	\$40,577,200	\$1,274,359,191	\$0	\$0	\$2,391,666,266	\$548,178,439	\$2,939,844,705
Van Buren	\$417,133,300	\$257,756,100	\$122,858,400	\$3,157,803,350	\$0	\$0	\$3,955,551,150	\$593,013,800	\$4,548,564,950
Washtenaw	\$553,774,450	\$5,273,245,750	\$582,035,700	\$17,278,523,463	\$0	\$35,083,000	\$23,722,662,363	\$1,238,901,998	\$24,961,564,361
Wayne	\$25,719,500	\$11,861,469,035	\$3,851,936,050	\$40,527,557,013	\$0	\$2,148,383	\$56,268,829,981	\$4,397,135,919	\$60,665,965,900
Wexford	\$48,795,000	\$151,211,100	\$55,771,900	\$1,061,731,800	\$0	\$0	\$1,317,509,800	\$86,217,500	\$1,403,727,300
Grand Total	\$24,725,862,338	\$72,011,183,737	\$20,909,443,109	\$360,665,143,888	\$204,444,022	\$71,249,020	\$478,587,326,114	\$32,020,646,613	\$510,607,972,727

APPENDIX 4

State Equalized Valuation & Taxable Valuation State-Wide Totals by Classification

2021		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,725,862,338	\$11,625,898,883
Commercial	\$72,011,183,737	\$55,981,093,039
Industrial	\$20,909,443,109	\$17,140,870,482
Residential	\$360,665,143,888	\$275,332,797,858
Timber - Cutover	\$204,444,022	\$110,426,886
Developmental	\$71,249,020	\$37,650,889
Total Real Property	\$478,587,326,114	\$360,228,738,037
Total Personal Property	\$32,020,646,613	\$31,984,204,617
Total Real & Personal Property	\$510,607,972,727	\$392,212,942,654

2020		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,553,962,563	\$11,421,805,608
Commercial	\$69,841,897,854	\$54,369,715,094
Industrial	\$19,910,622,871	\$16,614,603,202
Residential	\$341,436,868,836	\$265,124,804,570
Timber - Cutover	\$209,386,837	\$110,152,884
Developmental	\$73,115,537	\$35,030,548
Total Real Property	\$456,025,854,498	\$347,676,111,906
Total Personal Property	\$30,842,019,912	\$30,751,469,155
Total Real & Personal Property	\$486,867,874,410	\$378,427,581,061

2019		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$24,127,707,286	\$11,192,965,576
Commercial	\$66,044,428,409	\$52,092,849,559
Industrial	\$19,610,294,569	\$16,726,083,649
Residential	\$319,596,513,032	\$254,151,753,054
Timber - Cutover	\$215,084,613	\$109,618,589
Developmental	\$79,982,763	\$40,665,562
Total Real Property	\$429,674,010,672	\$334,313,935,989
Total Personal Property	\$29,241,372,608	\$29,181,518,940
Total Real & Personal Property	\$458,915,383,280	\$363,495,454,929

2018		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,875,149,909	\$10,936,948,543
Commercial	\$59,886,541,936	\$49,881,422,960
Industrial	\$18,399,190,366	\$16,070,194,723
Residential	\$298,806,291,873	\$243,015,578,106
Timber - Cutover	\$221,738,864	\$109,946,027
Developmental	\$113,310,652	\$62,068,079
Total Real Property	\$401,302,223,600	\$320,076,158,438
Total Personal Property	\$28,268,257,483	\$28,185,496,790
Total Real & Personal Property	\$429,570,481,083	\$348,261,655,228

2017		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$23,373,256,261	\$10,661,601,032
Commercial	\$56,938,386,359	\$48,109,531,086
Industrial	\$17,497,180,650	\$15,554,139,502
Residential	\$289,601,352,471	\$233,317,845,350
Timber - Cutover	\$231,448,913	\$112,350,665
Developmental	\$126,402,182	\$67,257,658
Total Real Property	\$387,768,026,836	\$307,822,725,293
Total Personal Property	\$27,771,545,919	\$27,658,447,016
Total Real & Personal Property	\$415,539,572,755	\$335,481,172,309

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2021					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$822,111,844	\$44,196,733	53.76	\$44,046,604	\$150,128
Telephone Companies	\$1,133,324,950	\$60,927,549		\$28,464,299	\$32,463,251
Car Loaning Companies	\$140,904,750	\$7,575,039		\$4,567,032	\$3,008,007
Totals	\$2,096,341,544	\$112,699,321		\$77,077,935	\$35,621,386
2020					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$790,630,744	\$42,156,431	53.32	\$42,154,817	\$1,614
Telephone Companies	\$1,111,276,250	\$59,253,249		\$26,964,967	\$32,288,282
Car Loaning Companies	\$131,873,550	\$7,031,496		\$4,664,005	\$2,367,491
Totals	\$2,033,780,544	\$108,441,176		\$73,783,789	\$34,657,387
2019					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$747,480,615	\$39,661,321	53.06	\$37,565,023	\$2,096,299
Telephone Companies	\$1,074,430,850	\$56,060,970		\$25,134,807	\$30,926,163
Car Loaning Companies	\$127,597,850	\$6,770,342		\$4,486,704	\$2,283,638
Totals	\$1,949,509,315	\$102,492,633		\$67,186,533	\$35,306,100
2018					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$701,943,541	\$36,957,327	52.65	\$36,957,067	\$261
Telephone Companies	\$1,064,785,750	\$56,060,970		\$24,904,936	\$31,156,033
Car Loaning Companies	\$166,050,750	\$8,742,571		\$4,652,119	\$4,090,452
Totals	\$1,932,780,041	\$101,760,868		\$66,514,122	\$35,246,746
2017					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$680,137,843	\$35,625,620	52.38	\$35,602,965	\$22,655
Telephone Companies	\$1,150,903,735	\$60,284,338		\$24,541,256	\$35,743,082
Car Loaning Companies	\$136,936,740	\$7,172,746		\$4,725,847	\$2,446,899
Totals	\$1,967,978,318	\$103,082,704		\$64,870,068	\$38,212,636

* Available credits for railroad companies are for track and right-of-way maintenance and railcar maintenance as provided in MCL 207.13(2), MCL 207.13a(5)(b)(ii), and MCL 207.13a (5)(b)(i)

APPENDIX 6

2021 STATE TAX COMMISSION BULLETINS

Number	Title
2021-01	4 th Quarter Certified Interest Rates
2021-02	Millage Requests and Rollbacks
2021-03	MCL 211.7u Poverty Exemptions
2021-04	1 st Quarter Certified Interest Rates
2021-05	Interest Rates on Michigan Tax Tribunal Judgments
2021-06	County Multipliers for 2014 Assessor's Manual
2021-07	Assessor Certification
2021-08	Assessor Certification Level Requirements
2021-09	2 nd Quarter Certified Interest Rates
2021-10	Random Week for "Qualified Business"
2021-11	Property Tax Appeal Procedures for 2022
2021-12	Poverty Exemption Audit
2021-13	Property Tax and Equalization Calendar for 2022
2021-14	3 rd Quarter Certified Interest Rates
2021-15	Inflation Rate Multiplier for 2022
2021-16	Interest Rates on Michigan Tax Tribunal Judgments
2021-17	Procedural Changes for the 2022 Assessment Year
2021-18	Boards of Review for 2022



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

DATE: February 15, 2022
TO: All Interested Parties
FROM: State Tax Commission
SUBJECT: FINAL 2022 STATE AVERAGE TAX RATE

The calculation for the 2022 State Average Tax Rate to be levied on State Assessed Property is based on the 2021 property taxes levied on all Commercial, Industrial, and Utility (CIU) classifications of property throughout the State of Michigan as required by MCL 207.13.

Total 2021 Taxable Valuation	\$104,811,808,788
State Education Tax Levy	\$ 584,225,620
County Tax Levies	\$ 718,336,915
Township/City Tax Levies	\$1,398,233,294
School Tax Levies	\$2,891,089,660
Village Tax Levies	<u>\$ 28,752,397</u>
Total 2021 Tax Levies	\$5,620,637,886
2022 State Average Tax Rate	53.62

\$5,620,637,886 divided by \$104,811,808,788 equals the final State Average Tax Rate of 53.62 (\$53.62 of tax per \$1,000 of taxable value).

Renaissance Zone property, as part of the ad valorem tax roll, is included in the total taxable valuation. These properties do not pay State Education Tax or operating millage. The Total 2021 Renaissance Zone CIU taxable value was \$523,552,709. Total 2021 Industrial Personal taxable value was \$7,096,664,786

Beginning with the 2008 tax year, industrial personal property is exempt from State Education Tax.



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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin 1 of 2022
Certified Interest Rates
February 15, 2022

TO: Assessors and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Certified Prevailing Institutional Lending Rates of Interest for the Period
October 2021 through December 2021, Expressed as Percentages

	Residential	Commercial/Industrial	Agricultural
January	3.44	2.08	4.10
February	3.50	2.26	4.10
March	3.73	2.61	4.10
April	3.76	2.64	4.08
May	3.61	2.62	4.08
June	3.65	2.52	4.08
July	3.51	2.32	4.02
August	3.49	2.28	4.02
September	3.58	2.37	4.02
October	3.77	2.58	4.01
November	3.77	2.56	4.01
December	3.76	2.47	4.01

Note: The use of these rates is discussed in Bulletin No. 11 of 1985 dated October 14, 1985.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin 2 of 2022
Millage Requests and
Rollbacks
February 15, 2022

TO: Assessors and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Millage Requests and Millage Rollbacks

This Bulletin addresses 2022 millage rollback procedures for (“Headlee”) millage reduction fractions under Michigan Compiled Law (MCL) 211.34d, “Truth in Assessing” under MCL 211.34, “Truth in County Equalization” under MCL 211.34, “Truth in Taxation” under MCL 211.24e, and the rollbacks (for Counties only) based on the convention facilities and cigarette tax collections (Health and Safety Act) (see the “Special Note for Counties Only” on page 13 of this Bulletin).

The forms relating to millage rollbacks can be found on the STC Website (www.michigan.gov/statetaxcommission).

1. Form L-4029 (614), *2022 Tax Rate Request*, which is used to calculate the maximum allowable millage levy after possible reduction by the MCL 211.34d (“Headlee”) millage reduction fraction and the MCL 211.34 “Truth in Assessing” or “Truth in County Equalization” rollback fraction. Form L-4029 is not used to calculate the MCL 211.24e “Truth in Taxation” base tax rate fraction.
2. Form L-4297 (868), *Truth in Taxation Notice*, which is used to comply with the publication requirements of MCL 211.24e “Truth in Taxation”.
3. Form L-4034 (2166), *2022 Millage Reduction Fraction Calculations Worksheet*, which is used to compute the MCL 211.34d (“Headlee”) millage reduction fraction, the MCL 211.34 “Truth in Assessing” or “Truth in County Equalization” rollback fraction, and the MCL 211.24e “Truth in Taxation” base tax rate fraction.

A. Important Information for 2022:

1. **Eligible Personal Property Tax Exemption:** P.A. 402 of 2012 as amended by P.A. 153 of 2013, MCL 211.9o, was effective December 31, 2013, for the 2014 Tax Year and exempts from taxation all eligible personal property. Eligible personal property is defined in the Act and detailed in the Guide to the Small Business Taxpayer Personal Property Tax Exemption. Beginning with the 2014-year, eligible personal property must be treated as losses in the Millage Reduction Formula.

2. **Treatment of commercial personal property and industrial personal property for K- 12 school operating millage rollback calculations only:** It is important for assessors and equalization directors to note that, both commercial personal property and industrial personal property are to be included with the “homestead” group of parcels which also includes parcels receiving a full or partial homeowner’s principal residence, qualified agricultural property, or qualified forest property exemption. Commercial personal property now receives a partial exemption of up to 12 mills and the removal of its value from K-12 school operating rollback calculations is consistent with the longstanding policy of including that property’s value with the “homestead” group of parcels that receive a partial exemption from the (up to) 18 school operating mills. In other words, the taxable value of both commercial personal property and industrial personal property will no longer be included in the “non-homestead” group of parcels but will be included in the “homestead” group. Please note that the procedures required in this Bulletin supersede any conflicting guidance in previous letters and bulletins, including previous letters pertaining to Forms L-4025, L-4028, etc.
3. **Treatment of expiring renaissance zones:** The State Tax Commission directs that, as a renaissance zone is expiring, qualified renaissance zone (REZ) parcels shall have their taxable values excluded from all rollback calculations for millages that are not wholly or fully levied against those REZ parcels.

For example, the taxable value of REZ parcels that have 75 percent of the County operating millage levied against them in one year shall be excluded from County operating millage rollback calculations for that year. In the following year, when the renaissance zone has expired and 100 percent of the County operating millage is levied against those parcels, the taxable value of those parcels shall be included in the rollback calculations for the County operating millage.¹ Do NOT include in any rollback calculation any REZ parcels which do not have 100 percent of the millage levied against them.

This procedure is similar to and consistent with the rollback calculations “treatment by exclusion” of commercial personal property parcels and parcels with partial homeowner’s principal residence exemptions, partial qualified agricultural property exemptions, etc. from the non-homestead group of properties for K-12 school operating rollback calculations.

¹Note that when REZ parcels in one year become subject to levy of 100 percent of a millage in the following year, their taxable value shall be treated as additions for rollback purposes for the taxing entity that did not levy 100 percent of its millage against those parcels in the prior year. Additionally, note that these additions for rollback purposes are not additions for capped value calculations.

However, this procedure does not apply only to rollback calculations for local school operating millages. REZ parcels in “partially expired” renaissance zones shall have their taxable values excluded from ALL rollback calculations for ALL taxing jurisdictions having a millage which is not wholly or fully levied against the REZ parcels.

Please note that it is necessary to include the taxable value of REZ parcels in the rollback calculations for local school district sinking fund millages and for intermediate school district regional enhancement millages.

When calculating rollbacks that may be affected by the value of REZ parcels, it is important to use/adhere to the following guidelines:

- For millages that are not levied against REZ parcels, the value of REZ parcels should be excluded from rollback calculations.
- For millages that are levied against REZ parcels (intermediate school district regional enhancement millages and K-12 building and site sinking fund millages), the value of REZ parcels should be included in rollback calculations.
- For millages that are not levied against REZ parcels (i.e., for millages that are levied only on the non-REZ group of parcels), the value of parcels moving into REZ (exempt) status represent losses to the non-REZ group and the value of parcels moving out of REZ status represent additions to the non-REZ group.
- For millages that are levied against REZ parcels, the value of parcels moving into, or out of, REZ status do not represent additions or losses for rollback calculations.
- For capped value calculations, the value of parcels moving into, or out of, REZ status is not additions or losses (REZ parcels remain on the ad valorem roll).

B. 2022 Millage Reduction Fraction (MRF) Formula Required by MCL 211.34d

The Headlee millage reduction fraction intends that, ignoring additions and losses, any current operating millage must be reduced if it would produce more tax dollars, adjusted for inflation, than it did last year. While this calculation may result in a millage reduction fraction that is less than 1.0000, it cannot exceed 1.0000.

1. 2022 formula for calculating the “Headlee” MRF:

The following formula in general terms shall be used in 2022 for calculating the MRF:

$$\text{MRF} = \frac{(\text{prior year's taxable value} - \text{losses}) \times \text{inflation rate multiplier}}{\text{current year's taxable value} - \text{additions}}$$

The following is the MRF formula stated in terms that are specific to its use in 2022:

$$\text{2022 MRF} = \frac{(\text{2021 taxable value} - \text{losses}) \times 1.014}{\text{2022 taxable value} - \text{additions}}$$

Please note the following regarding use of the above formula:

- The amount of additions and losses are based on the taxable value of additions and losses as defined by Public Act (PA) 476 of 1996 and as found in MCL 211.34d.
- The Michigan Supreme Court ruled in WPW Acquisition Company v City of Troy that increases in value due to increases in occupancy are not constitutional additions. P.A 164 of 2014 amended MCL 211.34d to remove the language that defined increases in occupancy as additions and added language to the section limiting decreases in occupancy as losses to the time period prior to December 31, 2013.
- The Michigan Supreme Court also ruled in Toll Northville Ltd. and Biltmore Wineman LLC v Township of Northville that increases in value due to public infrastructure improvements are not constitutional additions. Increases in value due to the addition of public infrastructure are not to be included as additions in the above formula.
- The taxable value of some additions and losses are at 50 percent of true cash value and some may be less than 50 percent of true cash value. For more information about additions and losses, please see the instructions for Form L-4025 and State Tax Commission Bulletin No. 3 of 1995, including its supplements contained in Bulletin No. 3 of 1997. Please also see paragraph G of State Tax Commission Bulletin No. 15 of 2002. Additionally, please see State Tax Commission Bulletin No. 19 of 2002 concerning the calculation of additions and losses for personal property. Also, additions and losses are defined in MCL 211.34d.
- The inflation rate multiplier for 2022 “Headlee” calculations is 1.033.
- Excludes the taxable value for parcels that receive any type of partial or full exemption from the millage.

2. Instructions regarding the rollback calculations for local school districts (these instructions do not apply to intermediate school districts or community colleges):

For local school district rollback calculations, there may be two categories of parcels under certain circumstances: (1) “non-homestead” parcels and (2) all parcels in the local school district.

“Non-homestead” parcels are defined for millage rollback purposes as those parcels that do not have a partial or full exemption from the (up to) 18 mills of K-12 school operating millage.²

²Some units and software vendors have chosen to label commercial personal property and industrial personal property as 100 percent homeowner’s principal residence exemption property (i.e., PRE) for rollback calculations. However, the State Tax Commission cautions that for some assessing reports and most tax reports a distinction is required between the various types of millage exemptions.

The “non-homestead” category excludes the taxable value, additions, and losses for parcels that for the current year that:

- Have a partial or full homeowner’s principal residence exemption,
- Have a partial or full qualified agricultural property exemption,
- Have a qualified forest reserve exemption,
- Are classified as industrial personal property,
- Are classified as commercial personal property,
- Are qualified parcels in a renaissance zone, including a tool and die recovery zone, or
- Receive any other type of partial or full exemption from the millage.

The second category of parcels for local school district rollback purposes consists of all parcels in the local school district. If a local school district levies an operating millage against the category of all parcels in the local school district, the “Headlee” and “Truth in Taxation” rollback calculations shall be made for that group of parcels.

Please note that REZ parcels may or may not be included in the category of all parcels in the local school district. REZ parcels are subject to the levy of millage for building and site sinking funds (MCL 380.1212), but REZ parcels are not subject to hold harmless and other **operating** millages that are levied against all parcels by a local school district (such as for operation of a community swimming pool). It is important to note that where a local school district levies various millages on all parcels, some of which are levied on REZ parcels and some of which are not, it is necessary to perform two sets of rollback calculations for the category of all parcels in the local school district. One set will include REZ parcels, and one set will exclude REZ parcels, respectively. Please note, if a parcel receives any other type of partial or full millage exemption from MCL, it shall be treated in the same manner as an REZ parcel.

Likewise, if a local school district levies an operating millage against “non-homestead” parcels, the “Headlee” and “Truth in Taxation” rollback calculations shall be made for that group of parcels. Except in rare circumstances, it will always be necessary to calculate the rollback fractions for the category of “non-homestead” parcels. It will also frequently be necessary to calculate the rollback fractions for all parcels in a local school district.

The following chart lists the operating millages that local school districts generally levy and the corresponding category of parcels each millage is levied against:

LOCAL SCHOOL DISTRICT MILLAGE CHART

Type of Millage Levied by Local School District	Parcels Against Which the Millage is Levied
Supplemental (hold harmless) millage	All parcels in the local school district
Up to 18 mills of operating millage when there is no supplemental (hold harmless) millage levied or when there is less than 18 mills of supplemental (hold harmless) millage levied	Non-homestead parcels in the local school district
Millage levied under MCL 380.1212 for the purpose of creating a building and site sinking fund (this levy is subject to the “Headlee” rollback but not the “Truth in Taxation” rollback)	All parcels in the local school district, including REZ parcels
Millage levied for operating a community college under Part 25 of the School Code of 1976	All parcels in the local school district
Certain millages levied for the operation of a library (see MCL 380.1211(8) for details)	All parcels in the local school district
Certain millages levied for operation of a community swimming pool (see MCL 123.1073 for details)	All parcels in the local school district
Millage levied for a recreation system (see MCL 123.52 for details)	All parcels in the local school district
Millage levied for recreation authorities (see MCL 123.1141 for details)	All parcels in the local school district

Assessors are required to identify, and report separate taxable values on Form L-4025 (609) for either one or both of these two categories for each local school district depending on the millage(s) being levied by the school district. Equalization directors are likewise required to calculate a MRF for these same categories on Form L-4028 (612) and Form L-4028IC (613).

Please note that local school districts are not authorized to levy an enhancement millage (of up to 3 mills). MCL 380.705 provides that an enhancement millage may be levied only by an intermediate school district, and then only if approved by the voters of the intermediate school district. See paragraph 4(e) below regarding the proper entries on Form L-4029 (614) for local school districts.

3. Building and site sinking fund millage not subject to “Truth in Taxation”:

The building and site sinking fund millage levied under MCL 380.1212 is subject to the “Headlee” rollback, but it is not subject to the “Truth in Taxation” rollback.

4. Guidelines for Form L-4029, 2022 Tax Rate Request, due by September 30 each year to the County Board of Commissioners:

Form L-4029 (614) should be reviewed carefully before completing it so that the instructions are clearly understood. In addition, please note the following guidelines:

- Every MRF shall be rounded to four decimal places. This means that if the number in the fifth place past the decimal is 5 or above you increase the number in the fourth place by 1. If the number in the fifth place past the decimal is 4 or below, do not change the number in the fourth place past the decimal.
- The MRF entered in column 6 shall not exceed 1.0000.
- It is possible to have a MRF of less than 1.0000 due to the uncapping of taxable value resulting from parcels which experienced a transfer of ownership in the prior year.
- The State Education Tax (SET) is not subject to any rollbacks and should not be included on Form L-4029 (614). The State Treasurer separately certifies the SET to local treasurers. This information is posted to the web at www.michigan.gov/set.
- Local school districts shall separately list operating millages on Form L-4029 (614) categorized by whether the millages are levied against all parcels in the local school district or against "non-homestead" parcels in the local school district. (See the definition of "non-homestead" in item 2 above.) The abbreviations "Operating All" and "Operating Non-Home" may be used when completing column 2 on Form L-4029 (614):

"Operating All" is short for "operating millage levied on all parcels in the local school district". For example, supplemental (hold harmless) millages are levied against all parcels in the local school district.

"Operating Non-Home" is short for "operating millage levied on the 'non-homestead' group of parcels". (See the definition of "non-homestead" in paragraph 2 above.)

C. Method of Calculating the "Headlee" and Truth in Taxation Millage Rollback Fractions for the Non-Homestead Group

Because of the difficulty experienced by assessors and computer companies in tracking properties which came into or left the non-homestead group (as previously defined in this Bulletin) of properties during the prior year, the State Tax Commission has adopted the following method of calculating the millage rollback for the non-homestead group of properties which **shall** be used.

1. Pick a date after the close of the current March Board of Review but before the First Monday in May of the current year as the status day for determining which properties are part of the NON-HOMESTEAD group for current. **DO NOT** include within this group any properties which have a partial or a total exemption from the non-homestead operating millage as of the status day picked.
2. Total the *current* Taxable Valuations of the properties in this group.
3. Total the *previous* Taxable Valuations of THESE SAME properties (from step 2) regardless of their previous Homestead status.
4. Total the "usual" Losses and Additions for THESE SAME properties. The "usual" Losses and Additions are the Losses and Additions discussed on pages 2 through 4 of the Instructions for Form L4025 (such as new construction or a building burning down). DO NOT include, in the total, Losses and Additions due to properties moving in and out of the NON-HOMESTEAD group.
5. Calculate the rollback fractions using these numbers.

Example: If there were 1000 properties in the non-homestead group of properties in the previous year but there were only 950 properties in the group as of the date picked for the current year:

1. Pick the date.
2. Total the *current* Taxable Valuations of the 950 properties.
3. Total the previous Taxable Valuations of the same 950 properties.
4. Total the "usual" Losses and Additions applicable to the same 950 properties. DO NOT include Losses and Additions attributable to properties moving in and out of the group since the Fourth Monday in May of previous year.
5. Calculate the millage rollbacks using the Taxable Values (found in steps 1 through 3) attributable to the same 950 properties.

The method outlined in the preceding five steps shall NOT be used when calculating the millage rollback fractions applied against those millages levied by local school districts on all properties in the local school district. The method outlined in the preceding five steps shall be used when calculating the millage rollback fractions that apply to millages levied by a LOCAL school district against the non-homestead group of properties in the LOCAL school district.

For Local School Districts: Since commercial personal property is exempt from only the first 12 mills "non-homestead" operating millage levied, most school districts will be levying one operating rate on commercial personal property and a higher rate on "non-homestead" property. And most districts levying supplemental (hold-harmless) millage will levy three different operating rates: one rate on "homestead" property, a higher rate on commercial personal property, and an even higher rate on "non-homestead" property. To help ensure that the correct millage rates are levied on all property classes, a box has been added to the lower right corner of the L-4029 (614) form. The local school district is to enter in this box the combined total of the NH operating and the supplemental (hold-harmless) operating millage requested to be levied for each of the class groups listed. These totals should **not** include any

recreational millage, sinking fund millage or debt.

For example, for a school district levying 17.8 mills on “non-homestead” property, the district should enter “0” in the box For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal; “5.8” in the box For Commercial Personal; and “17.8” in the box “For All Other Property.”

The exemptions on industrial personal, qualified forest, and other “homestead” property, and commercial personal property, are reduced by any supplemental (hold-harmless) millage levied.

Example: A local school district has voted 5 hold-harmless mills on “homestead” property in addition to the 18 mills on “non-homestead” property, reducing the 18 mill exemption to 13 mills, (the 18 mills was reduced by a current year MRF to 17.8 mills) and reducing the 12 mill commercial personal property exemption to 7 mills.

On the L-4029 (614) lines, the district requests:

1. The levy of 5 mills on all property, designated as “OP ALL” or “OP HH/SUPP”, and
2. 12.8 mills on “non-homestead” property, designated as “OP NH” (assumes a 0.2 mill millage reduction).

The following millage rates should be entered in the new box in the lower right corner of the L-4029 (614):

1. For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal – 5.0
2. For Commercial Personal – 10.8: The commercial personal exemption of 12 mills is reduced by 5 mills, leaving a remaining exemption of 7 mills to apply to the non-homestead operating millage. $(5.0 \text{ HH/S} + (12.8 \text{ NH} - 7) = 10.8)$
3. For all other property – 17.8: The total of 5.0 and 12.8 mills. $(5.0 \text{ HH/S} + 12.8 \text{ NH} = 17.8)$

For intermediate school districts: Please note that the value of REZ parcels may or may not be included in the rollback calculations for an intermediate school district (ISD). REZ parcels are subject to the levy of enhancement millages (see MCL 380.1211c), but REZ parcels are not subject to any other operating millages levied by an ISD. It is important to note that where an ISD levies an enhancement millage on all parcels including REZ parcels and levies another millage which is not levied on REZ parcels, it is necessary to perform two sets of rollback calculations. One set will include REZ parcels, and one set will exclude REZ parcels, respectively.

D. 2022 Millage Rollbacks Related to State Equalization (MCL 211.34)

There may be Counties, Villages, authorities, Townships, and Cities which will be impacted by the additional rollback requirement of MCL 211.34. MCL 211.34 provides that “...Each year the county board of commissioners shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the board of county commissioners and each taxing unit other than a

city, township, school district, intermediate school district, or community college district, shall immediately reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that subsequent to the increase ordered by the state tax commission pursuant to Act No. 44 of the Public Acts of 1911, as amended, being sections 209.1 to 209.8 of the Michigan Compiled Laws, total property taxes levied for that unit shall not exceed that which would have been levied for that unit at its maximum authorized millage rate, as determined after any reduction caused by section 34d, if there had not been an increase in valuation by the state. If its state equalized

valuation exceeds its assessed valuation..., a city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation.”

1. “Truth in County Equalization” (applies to the millages levied by Counties, Villages, and authorities only):

A “Truth in County Equalization” rollback fraction shall be calculated for each County, Village, and authority when its 2022 state equalized value (SEV) exceeds its 2022 County equalized value (CEV). “Truth in County Equalization” does not affect Townships, Cities, local school districts, intermediate school districts, or community colleges. Also, taxing authorities located in more than one County are not subject to “Truth in County Equalization”.

The following is the formula for calculating the “Truth in County Equalization” rollback fraction:

“Truth in County Equalization” rollback =

$$\frac{\text{total taxable value based on CEV for all classes}}{\text{total taxable value based on SEV for all classes}}$$

Total taxable value based on CEV is the total taxable value of individual parcels in the taxing jurisdiction as if CEV had become the final SEV for the unit. The total taxable value based on SEV is the actual total taxable value of individual parcels calculated using final SEV as of the fourth Monday in May. For example, assume the following for an individual parcel with no additions or losses:

- 2021 SEV and taxable value (TV) = 100,000
- 2022 CEV = 102,000
- 2022 SEV = 105,000
- 2022 TV based on CEV = 102,000
- 2022 TV based on SEV = 104,400

The 2022 TV based on CEV of 102,000 will contribute to the numerator of the rollback fraction formula, while the 2022 TV based on SEV of 104,400 will contribute to the denominator of the fraction in the formula for “Truth in County Equalization”.

Note that the rollback fraction calculated for a County will likely be different from the fraction calculated for a Village or for an authority because of the different mix of properties within each taxing jurisdiction. The “Truth in County Equalization” millage rollback fraction shall not exceed 1.0000.

2. “Truth in Assessing” (applies to the millages levied by Cities and Townships only):

A “Truth in Assessing” rollback fraction shall be calculated for each City and Township when its 2022 SEV exceeds its 2022 assessed value (AV).

The following is the formula for calculating the “Truth in Assessing” rollback fraction: “Truth in Assessing” rollback =

$$\frac{\text{total taxable value based on AV for all classes}}{\text{total taxable value based on SEV for all classes}}$$

Total taxable value based on AV is the total taxable value of individual parcels in the assessing unit as if AV had become the final SEV in the unit. Total taxable value based on SEV is the final total taxable value calculated using final SEV for all parcels as of the fourth Monday in May. For example, assume the following for an individual parcel with no additions or losses:

- 2021 SEV and TV = 99,000
- 2022 AV = 99,000
- 2022 SEV = 101,000
- 2022 capped value (CV) = 101,000
- 2022 TV based on AV = 99,000
- 2022 TV based on SEV = 101,000

The 2022 TV based on AV of 99,000 contributes to the numerator of the rollback fraction formula, while the 2022 TV based on SEV of 101,000 contributes to the denominator of the fraction in the rollback formula for “Truth in Assessing”. For some parcels, the TV based on AV may be the same as TV based on SEV because the CV is lower than both AV and SEV. The “Truth in Assessing” millage rollback fraction shall not exceed 1.0000.

Both the “Truth in County Equalization” and the “Truth in Assessing” rollback fractions identified above are applied against the unit's respective “maximum authorized millage rate” (regardless of when the millage was approved by the voters), but after any reduction caused by the unit's section 211.34d (“Headlee”) MRF for the current year. For example, a “Truth in Assessing” millage rollback fraction would be applied to the maximum rate for a Township or City after that rate has been reduced by any applicable “Headlee” MRF for the current year.

Each of the “Truth in County Equalization” and “Truth in Assessing” rollback fractions is placed on Form L-4029 in column 8, which is labeled “Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction”. There will never be a circumstance where there is both a “Truth in County Equalization” rollback fraction and a “Truth in Assessing” rollback fraction for the same taxing jurisdiction. Therefore, column 8 is used for one rollback fraction or the other, not both.

The adoption of a SEV by the State Tax Commission which exceeds the CEV for anyone, any combination, or all of the separately equalized classifications of property of a County shall result in the calculation of a “Truth in County Equalization” millage rollback fraction to be applied to the total authorized County, Village, or authority millage rate, after any applicable “Headlee” reduction. It should be noted that all “Truth in County Equalization” millage rollback fractions are calculated on the basis of all of the classifications of the County, Village, or authority taken together, not by each separately equalized classification taken separately.

The maximum authorized millage rate, after reduction by any applicable “Headlee” or MCL 211.34 reduction for the year results in the applicable millage rate for the County, Village, or authority in the matter of “Truth in County Equalization” or the applicable millage rate for the Township or City in the case of “Truth in Assessing”. Both rates may need to be further reduced by “Truth in Taxation”, if applicable. After all of these considerations, the reduced rate is applied against the TV of each parcel of property on the tax roll.

E. “Truth in Taxation” (Required by MCL 211.24e)

Truth in Taxation intends that the Board of a taxing unit approve the operating millage levy when the following situation occurs. The current levy of the sum of all operating millages for the unit produces more tax dollars than last year’s actual levy. For the preceding statement, ignore additions, losses, and building and site fund millage.

1. 2022 formulas for calculating the “Truth in Taxation” base tax rate (BTR) and the base tax rate fraction (BTRF):

$$2022 \text{ BTR} = 2021 \text{ operating levy rate} \times 2022 \text{ BTRF}$$

$$2022 \text{ BTRF} = \frac{2021 \text{ total TV} - \text{losses}}{2022 \text{ total TV} - \text{additions}}$$

The amounts of the losses and additions used in the formula above will be the same as those used in the “Headlee” calculation discussed in paragraph A of this bulletin. The BTRF is calculated for each local taxing unit on Form L-4034 (2166).

Important note regarding millages approved in 2022: If a local taxing unit wishes to levy combined operating millage that is greater than the 2022 BTR, the local unit must comply with one of the two options described in paragraph 2 below. This is true even if the millage to be levied has been approved by the voters anytime in 2022. This requirement is different from the provisions of the “Headlee” rollback, which do not apply in 2022 to new millages authorized by the voters after April 30, 2022.

Special note for Counties only: A County must reduce its BTR for “Truth in Taxation” purposes by a rate produced by dividing its estimated convention facilities tax revenue by the County's current year TV. A further reduction in a County's 2022 BTR must be made in the same manner for the estimated cigarette tax revenue to be received by the County during the calendar year 2022. An estimate of this revenue and the convention facilities tax revenue will be sent to the Counties in May 2022. A County which complies with Section 16 of the Uniform Budgeting and Accounting Act (see paragraph 2 below) is not required to make the calculations relating to the convention facilities tax and the cigarette tax discussed in this paragraph. The procedure for levying an operating tax rate that exceeds the BTR is prescribed in MCL 211.24e and will be discussed in paragraph 2 below.

2. Procedures for levying an operating millage rate which exceeds the BTR:

A local taxing entity which wishes to levy an operating millage rate that exceeds the BTR may do so either (a) by complying with Section 16 of the Uniform Budgeting and Accounting Act (MCL 141.436) or (b) by complying with the requirements of “Truth in Taxation” (MCL 211.24e).

The following are the provisions of Section 16 of the Uniform Budgeting and Accounting Act:

- a. Unless another method for adopting a budget is provided by a charter provision in effect on April 1, 1980, the legislative body of each local unit shall pass a general appropriation act for all funds except trust or agency, internal service, enterprise, debt service or capital project funds for which the legislative body may pass a special appropriation act.
- b. The general appropriations act shall set forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied. The amendatory act that added this subsection shall be known and may be cited as “the truth in budgeting act”.**
- c. The general appropriations act shall set forth the amounts appropriated by the legislative body to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year, and shall set forth a statement of estimated revenues, by source, in each fund for the ensuing fiscal year.
- d. The general appropriations act shall be consistent with uniform charts of accounts prescribed by the state treasurer or, for local school districts and intermediate school districts, by the state board of education.
- e. This act shall not be interpreted to mandate the development or adoption by a local unit of a line-item budget or line-item general appropriations act.

- f. The legislative body shall determine the amount of money to be raised by taxation necessary to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year, shall order that money to be raised by taxation, within statutory and charter limitations, and shall cause the money raised by taxation to be paid into the funds of the local unit.
- g. Except as otherwise permitted by section 102 of the state school aid act of 1979, 1979 PA 94, MCL 388.1702, or by other law, the legislative body shall not adopt a general appropriations act or an amendment to that act which causes estimated total expenditures, including an accrued deficit, to exceed total estimated revenues, including an available surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act, 1981 PA 80, MCL 141.1001 to 141.1011, or the balance of the principal of these bonds or other obligations. (Emphasis added.)

If a unit complies with Section 16 of the Uniform Budgeting and Accounting Act, it is not required to publish a separate “Truth in Taxation” notice or have a separate “Truth in Taxation” hearing (as required by MCL 211.24e) when it wishes to levy an operating rate which exceeds the BTR.

The following are the requirements of MCL 141.412 regarding the notice of hearing for the proposed budget (these are separate from the “Truth in Taxation” notice requirements):

A local unit shall hold a public hearing on its proposed budget. The local unit shall give notice of the hearing by publication in a newspaper of general circulation within the local unit at least 6 days before the hearing. The notice shall include the time and place of the hearing and shall state the place where a copy of the budget is available for public inspection. The notice shall also include the following statement printed in 11-point boldfaced type: “The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.”

Those taxing entities that wish to levy an operating millage rate which is greater than the BTR, but which do not meet the requirements of Section 16 of the Uniform Budgeting and Accounting Act must meet the “Truth in Taxation” requirements of MCL 211.24e. Form L-4297(868) is a model Notice of Public Hearing for use by local taxing units which do not meet the requirements of Section 16 of the Uniform Budgeting and Accounting Act. Form L-4297(868) fulfills the requirements of MCL 211.24e for the notice required to be published in the newspaper if a local unit of government intends to levy an operating millage rate greater than the BTR and does not meet the requirements of Section 16 of the Uniform Budgeting and Accounting Act. Also included with this bulletin is an example showing how to calculate the figures which are placed on the “Truth in Taxation” Notice of Public Hearing (Form L-4297 (868)). It is important to note that Form L-4297 (868) is not the notice form for the budget hearing under Section 16 of the Uniform Budgeting and Accounting Act.

There is no prohibition against holding a “Truth in Taxation” hearing prior to and in anticipation of an approval of millage by voters.

3. Additional BTR, BTRF, and “Truth in Taxation” procedures and information:

- The BTRF is calculated each year and does not compound.
- The BTRF is rounded to 4 decimal places.
- The BTR is calculated by multiplying the BTRF by the operating millage rate levied in the immediately preceding year. The BTR shall be rounded down as directed by PA 38 of 1999.
- MCL 211.24e (“Truth in Taxation”) provisions are not applicable to a taxing jurisdiction that levied an operating millage of one mill or less in the immediately preceding year.
- If a local taxing entity fulfills the legal requirements for levying an operating millage in excess of the BTR, the rate levied shall not exceed the maximum authorized rate after reduction by MCL 211.34 and MCL 211.34d, where reductions under those sections are applicable.
- “Truth in Taxation” provisions do apply to local school districts (i.e., local school district millages are subject to “Truth in Taxation”).

4. Example of calculations for the “Truth in Taxation” Notice of Public Hearing for 2022 (Form L-4297 (868)):

Example:

- 2022 BTR for a local taxing entity is 9.5000 mills.
- 2021 TV = 1,000,000
- 2021 operating millage levied = 9.6000 mills
- 2022 TV = 1,050,000
- The local taxing entity in question wishes to levy 10.0000 mills for operating purposes and the 10.0000 mills do not exceed the maximum authorized millage rate after reduction by MCL 211.34d (“Headlee”) and MCL 211.34 (“Truth in Assessing” or “Truth in County Equalization”).

Given this information, the following formulas would be used to calculate the figures to be entered on Form L-4297:

Proposed increase = millage the taxing entity proposes to levy in 2022 - BTR

Proposed increase = 10.0000 mills - 9.5000 mills = 0.5000 mills

Percentage increase in operating revenue = $\frac{\text{proposed increase}}{\text{BTR}} \times 100$

= $\frac{0.5000 \text{ mills}}{9.5000 \text{ mills}} \times 100$

= 5.26%

Percentage increase (could also be a decrease) if the proposed increase is not approved

$$\begin{aligned} &= \frac{(\text{BTR X current year TV}) - (\text{operating millage levied in prior year X prior year TV})}{\text{operating millage levied in prior year X prior year TV}} \times 100 \\ &= \frac{(9.5000 \text{ mills X } 1,050,000) - (9.6000 \text{ mills X } 1,000,000)}{(9.6000 \text{ mills X } 1,000,000)} \times 100 \\ &= \frac{(0.0095 \text{ X } 1,050,000) - (0.0096 \text{ X } 1,000,000)}{(0.0096 \text{ X } 1,000,000)} \times 100 \\ &= \frac{9,975 - 9,600}{9,600} \times 100 \\ &= \frac{375}{9,600} \times 100 \\ &= 3.91\% \end{aligned}$$

F. Additional Considerations

- In years that the inflation rate is greater than 1.000 and the Headlee millage reduction fraction (MRF) is less than 1.0000, Truth in Taxation's base tax rate fraction (BTRF) by definition is less than the MRF.
- When the inflation rate is less than 1.000, the BTRF will exceed the MRF in all cases.
- Definition for this purpose: 'Maximum Allowable Millage' means all operating millage as reduced by applying the applicable Headlee multiplier, and Truth in Assessing or Truth in Equalization multiplier.
- While the Headlee MRF is limited on the upside to 1.0000, Truth in Taxation's BTRF may exceed 1.0000. However, the BTRF cannot cause the base tax rate to exceed the 'maximum allowable millage' net of any building and site fund millage (BSF).
- Newly approved operating millage (since last year's levy) is subject to the requirements of Truth in Taxation. So even when the BTRF is greater than the MRF or 1.0000, the newly approved millage will often cause the 'Base Tax Rate' to be less than the

'Maximum Allowable Millage' (sum of operating millage net of BSF), thereby requiring compliance with Truth in Taxation in order to levy more than the 'Base Tax Rate'.

Example: How is the base tax rate applied if last year's maximum allowable millage available was 2 mills, but the actual levy was 1.7 mills? Does 'Truth in Assessing' come into play?

Last year this unit could have levied 2.0000 operating mills (maximum allowable millage (MAM)) but chose to levy 1.7000 mills. The current year's 'Millage Reduction Fraction' is 1.0000, but the applicable 'Truth in Assessing' or 'Truth in Equalization' multiplier is .9500. Since there is no expired or newly voted millage the current 'Maximum Allowable Millage' (MAM) is 1.9000 operating mills.

2022 MAM = 2021 MAM x 2022 MRF x Truth in Assessing or Truth in Equalization

2022 MAM = 2.0000 x 1.0000 x .9500 = 1.9000

Assume this year's 'Base Tax Rate Fraction' is 1.0050.

This year's 'Base Tax Rate' is $1.7085 = 2021 \text{ Actual Levy} \times 2022 \text{ BTRF}$
 $\text{BTR} = 1.7000 \times 1.0050 = 1.7085$

What does this mean?

- The taxing jurisdiction can levy up to 1.7085 total operating mills (plus any BSF) without holding a Truth in Taxation hearing (including Section 16 of the Uniform Budget and Accounting Act).
- The taxing jurisdiction may not levy more than 1.9000 operating mills without a successful millage election.
- The taxing jurisdiction must comply with the requirements of Truth in Taxation to levy more than 1.7085 operating mills (net of any BSF), up to 1.9000 operating mills (net of BSF).

DRAFT 02-04-22

Agenda Item #7
February 15, 2022

L-4025 SEV

2022 Calculation of Taxable Valuations Including Additions, Losses and Totals For Units Which Were Not Equalized As Assessed In 2021 or 2022

This form is issued as provided by Section 211.34(d) M.C.L. Filing of this form is mandatory. Failure to complete this form is punishable under Section 211.119, M.C.L.

Type of Property (Check one)	
<input type="checkbox"/> Agricultural Real	<input type="checkbox"/> Timber Cutover Real
<input type="checkbox"/> Commercial Real	<input type="checkbox"/> Developmental Real
<input type="checkbox"/> Industrial Real	<input type="checkbox"/> Total Personal
<input checked="" type="checkbox"/> Residential Real	
SEV Multipliers (Use multipliers with not less than 4 digits past decimal point)	
2021: _____	2022: _____

County	City or Township			
List School Districts on page 2.	Total 2021 Taxable Valuation	2021 Taxable Valuation of Losses (Except Reclassified, etc.)	2022 Taxable Valuation of Additions (Except Reclassified, etc.)	Total 2022 Taxable Valuation
1. Total City or Township				
2. Villages				
3. Authorities				
4. Other				

See **“New Instructions for Local School Districts.”**

	Total 2021 Taxable Valuation	2021 Taxable Valuation of Losses (Except Reclassified, etc.)	2022 Taxable Valuation of Additions (Except Reclassified, etc.)	Total 2022 Taxable Valuation
5. School District (Name and Code Number)				

DISTRIBUTION: The Equalization Department shall retain the completed forms on file for audit purposes.

Signature of Assessing Officer	Certificate Number	Date
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2022 Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

INSTRUCTIONS: This form is to be completed by the county equalization director for all taxing jurisdictions which levy a property tax in his/her county. This form is to be filed with each unit of local government and with the State Tax Commission. Also provide a copy of this form to the equalization director of each county which shares an intercounty taxing jurisdiction. On this initial computation form, the 2022 millage reduction fraction (MRF) can be calculated only for taxing jurisdictions located exclusively within a single county. This will include the county unit as well as all townships and nearly every city and village. The MRF for a school district which is not fractional with any other county can also be calculated and listed on this form. For any taxing jurisdiction which extends into one or more other counties, leave the MRF column blank and enter the notation "IC" for intercounty.

County						
Code Number	Taxing Jurisdiction	2021 Taxable Value as of 5/24/2021	2022 Taxable Value as of 5/23/2022	Taxable Value of Losses	Taxable Value of Additions	2022 Millage Reduction Fraction (1)

(1) If this calculation results in a number greater than 1.0000, enter 1.0000.

DRAFT 02-04-22

L-4028 IC

2022 Complete Millage Reduction Fraction Computation

This form is issued under authority of Sections 211.34d and 211.150, M.C.L. Filing of this form is mandatory. Failure to file is punishable under Section 211.119, M.C.L.

INSTRUCTIONS: The valuations on this form are for a single county. When this valuation information has been obtained from the equalization directors of all the counties which are included within the boundary of the intercounty fractional taxing jurisdictions listed, the 2022 millage reduction fractions can be calculated for those intercounty jurisdictions. The valuation information required by 211.34d, MCL, is the same information needed for P.A. 5 of 1982, Section 211.24e, MCL "Truth in Taxation." A different formula is used for Section 24e than is used for Section 34d, but the 2021 Taxable Value, 2022 Taxable Value, Taxable Value of Losses, and Taxable Value of Additions are the same quantities used in both formulas. **This form is to be filed with the State Tax Commission and with each unit of local government which has taxable property located in more than one county.**

County						
Code Number	Taxing Jurisdiction	2021 Taxable Value as of 5/24/2021	2022 Taxable Value as of 5/23/2022	Taxable Value of Losses	Taxable Value of Additions	2022 Millage Reduction Fraction (1)

(1) If this calculation results in a number greater than 1.0000, enter 1.0000.

DRAFT 02-07-22

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2022 Tax Rate Request (This form must be completed and submitted on or before September 30, 2022)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes	2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2022 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized

Prepared by	Telephone Number	Title of Preparer	Date
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President			

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2021 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

Instructions For Completing Form 614 (L-4029) 2022 Tax Rate Request, Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2021 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2021 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The 2021 permanently reduced rate can be found in column 7 of the 2021 Form L-4029. For operating millage approved by the voters after April 30, 2021, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2022 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2022 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2022. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2022 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2022 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2022 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2021. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2022 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2021. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004, regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.

2022 Millage Reduction Fraction Calculations Worksheet

Including Millage Reduction Fraction Calculations Not Specifically Assigned to the County Equalization Director by Law

County	Taxing Jurisdiction
--------	---------------------

2021 Total Taxable Value.....

Losses

Additions.....

2022 Total Taxable Value Based on SEV

2022 Total Taxable Value Based on Assessed Value (A.V.)

2022 Total Taxable Value Based on CEV

NOTE: The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalization Rollback Fraction.

1. Section 211.34d, MCL, "Headlee" (for each unit of local government)

$$\frac{(2021 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of 1.033}}{(2022 \text{ Total Taxable Value Based on SEV} - \text{Additions})} =$$

2022 Millage Reduction Fraction (Headlee). Round to 4 decimal places in the conventional manner. If number exceeds 1.0000, line through and enter 1.0000.

See State Tax Commission Bulletins No. 3 of 1995 and 19 of 2002 regarding the calculation of losses and additions.
See also the Supplements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.

2a. Section 211.34, MCL, "Truth in Assessing" (for cities and townships if S.E.V. exceeds A.V. for 2022 only)

$$\frac{2022 \text{ Total Taxable Value Based on Assessed Value for all Classes}}{2022 \text{ Total Taxable Value Based on SEV for all Classes}} =$$

2022 Rollback Fraction (Truth in Assessing)
Round to 4 decimal places in the conventional manner.

See State Tax Commission Bulletin 2 of 2021 for more information regarding this calculation.

2b. Section 211.34, MCL, "Truth in County Equalization" (for villages, counties and authorities if S.E.V. exceeds C.E.V. for 2022 only)

$$\frac{2022 \text{ Total Taxable Value Based on CEV for all Classes}}{2022 \text{ Total Taxable Value Based on SEV for all Classes}} =$$

2022 Rollback Fraction (Truth in County Equalization)
Round to 4 decimal places in the conventional manner.

See State Tax Commission Bulletin 2 of 2021 for more information regarding this calculation.

3. Section 211.24e, MCL, "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2021 only).

$$\frac{(2021 \text{ Total Taxable Value} - \text{Losses})}{(2022 \text{ Total Taxable Value Based on SEV} - \text{Additions})} =$$

2022 Base Tax Rate Fraction (Truth in Taxation)
Round to 4 decimal places in the conventional manner.

Use the same amounts for additions and losses as were used for the 211.34d ("Headlee") rollback.

NOTE: The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X 2021 Operating Rate levied.

DRAFT 02-04-22

2022

2022 Allocation Rates

The County of _____ has (a/an):

Complete **BOTH** Sections:

SECTION 1 (Check one of the boxes below)

☐ Allocation Board

☐ Fixed Millage

Date Voted (month/day/year): _____

Expiration Date (if applicable): _____

Upcoming Election Date of Renewal (if applicable): _____

SECTION 2

2022 Millage Rates (pre-Headlee)

County Allocated Millage

Township Allocated Millage

ISD Allocated Millage

Total Allocated Millage

Submitted by (check one): ☐ County Clerk ☐ County Equalization Department

Please retain a copy for your records and return the requested information to:

Michigan Department of Treasury

PO Box 30471

Lansing MI 48909

Fax: 517-241-2621

E-mail: rates@michigan.gov



Agenda Item #8
February 15, 2022

GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

DATE: February 15, 2022
TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Department of Natural Resources, Payment in Lieu of Taxes (DNR PILT) Draft Roll

MCL 324.2153 requires that the State Tax Commission annually determine the valuation of DNR PILT property and furnish those valuations to the local assessing units where the property is located. Staff will post the *Draft 2022 DNR PILT Roll* (Tax Roll) by February 18, 2022 to the State Tax Commission's website (www.michigan.gov/statetaxcommission) under the *What's New* heading. The deadline for Assessors and Equalization Directors to provide comments concerning the draft roll is March 15, 2022. Those comments may be submitted by email to Treas-DNRPILT@michigan.gov. The *2022 DNR PILT Roll* (Tax Roll) is scheduled for final approval at the April 5, 2022 State Tax Commission Meeting.

GRETCHEN WHITMER
GOVERNORSTATE OF MICHIGAN
DEPARTMENT OF TREASURYRACHAEL EUBANKS
STATE TREASURER

DATE: February 15, 2022

TO: David A. Buick, Executive Director
State Tax Commission

FROM: LaNiece Densteadt, Departmental Analyst
State Tax Commission

SUBJECT: Re-certifications and New Certifications of Computerized Tax Rolls

The following units have certified that the requirements of Act 112 of 1990, MCL 211.42a as amended, and the conditions of Public Act 140 of 2015 are being met and request the State Tax Commission certify the computerized tax roll. All required documentation has been received and reviewed.

These certifications will expire May 1, 2025.

New Certifications:

Eaton County
Oneida Township

Recertification's:

Genesee County
Forest Township
City of Swartz Creek

Isabella County
Union Township

Kent County
Courtland Township
City of East Grand Rapids
Oakfield Township

Macomb County
Village of Romeo

Menominee County
Ingallston Township

Ottawa County

Allendale Township
Blendon Township
Chester Township
Georgetown Township
Olive Township
Polkton Township
Port Sheldon Township
Spring Lake Village
Tallmadge Township
City of Zeeland
Zeeland Township

Sanilac County

Lexington Township
Village of Lexington

DRAFT



Agenda Item #10
February 15, 2022

GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RACHAEL EUBANKS
STATE TREASURER

DATE: February 15, 2022

TO: David A. Buick, Executive Director
State Tax Commission

FROM: LaNiece Densteadt, Departmental Analyst
State Tax Commission

SUBJECT: New Certifications and Recertifications of Computerized Assessment
Rolls

The following units have certified that the requirements of Act 206 of 1893, MCL 211.24 as amended, and the conditions of Public Act 25 of 2016 are being met and request the State Tax Commission certify the use of a computerized database as the assessment roll. All required documentation has been received and reviewed.

These certifications will expire May 1, 2025.

New Certifications:

Dickinson County
Breitung Township

Recertifications:

Genesee County
City of Burton

Gladwin County
Hay Township
Sherman Township

Kent County
City of Kentwood

Macomb County
City of Eastpointe

Oakland County
City of Southfield